

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.160 Vending Machines

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.160 Vending Machines

Operators of cigarette vending machines, who are not distributors as defined in the Act, must obtain tax-stamped or tax-imprinted original packages of cigarettes from duly licensed distributors. Such cigarettes shall be "loaded" in vending machines so that if any packages are visible while in the machine, the stamps affixed thereto, or other authorized evidence of tax payment, will be clearly visible.

(Source: Amended at ___ Ill. Reg. ___, effective _____)